

ORIGINAL

DIVISION OF CONSUMER ADVOCACY
Department of Commerce and
Consumer Affairs
335 Merchant Street, Room 326
Honolulu, Hawaii 96813
Telephone: (808) 586-2800

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF HAWAII

PUBLIC UTILITIES
COMMISSION

2009 MAR -6 P 4: 01

FILED

In the Matter of the Application of)
)
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HAWAIIAN ELECTRIC COMPANY, INC.)
)
)
Approval of Rate Increase and Revised Rate)
Schedules and Rules.)

DOCKET NO. 2008-0083

DIVISION OF CONSUMER ADVOCACY'S
NINTH SUBMISSION OF INFORMATION REQUESTS

Pursuant to the Schedule of Proceedings approved in Order Approving, with Modifications, Stipulated Procedural Order filed on January 15, 2009 and amended in Order Amending Stipulated Procedural Order filed on January 21, 2009, the Division of Consumer Advocacy submit its **NINTH SUBMISSION OF INFORMATION REQUESTS** in the above docketed matter.

DATED: Honolulu, Hawaii, March 6, 2009.

Respectfully submitted,

By Catherine P. Awakuni
CATHERINE P. AWAKUNI
Executive Director

DIVISION OF CONSUMER ADVOCACY

DOCKET NO. 2008-0083

HAWAIIAN ELECTRIC COMPANY, INC.

NINTH SUBMISSION OF INFORMATION REQUESTS

INSTRUCTIONS

In order to expedite and facilitate the Consumer Advocate's review and analysis in the above matter, the following is requested:

1. For each response, the Company should identify the person who is responsible for preparing the response as well as the witness who will be responsible for sponsoring the response should there be an evidentiary hearing;
2. Unless otherwise specifically requested, for applicable schedules or workpapers, the Company should provide hard copies of each schedule or workpaper together with one copy of each such schedule or workpaper on electronic media in a mutually agreeable format (e.g., Excel and Quattro Pro, to name two examples); and
3. When an information request makes reference to specific documentation used by the Company to support its response, it is not intended that the response be limited to just the specific document referenced in the request. The response should include any non-privileged memoranda, internal or external studies, assumptions, Company instructions, or any other relevant authoritative source which the Company used.
4. Should the Company claim that any information is not discoverable for any reason:
 - a. State all claimed privileges and objections to disclosure;

- b. State all facts and reasons supporting each claimed privilege and objection;
- c. State under what conditions the Company is willing to permit disclosure to the Consumer Advocate (e.g., protective agreement, review at business offices, etc.); and
- d. If the Company claims that a written document or electronic file is not discoverable, besides complying with subparagraphs 4(a-c), identify each document or electronic file, or portions thereof, that the Company claims are privileged or will not be disclosed, including the title or subject matter, the date, the author(s) and the addressee(s).

DOCKET NO. 2008-0083

HAWAIIAN ELECTRIC COMPANY, INC.

NINTH SUBMISSION OF INFORMATION REQUESTS

CA-IR-381

Ref: HECO Responses to CA-IR-51, CA-IR-52 and Revised CA-IR-271 (Regulatory Assets & Liabilities).

The December 2008 trial balance provided in the revised response to CA-IR-271 does not provide a breakdown of the year-end balance in Account 254 (Regulatory Liabilities). Some of the regulatory asset amounts appear as discrete subaccounts to NARUC Account 186, but not all of the items listed in the response to CA-IR-51 are shown. Please update the responses to CA-IR-51 and CA-IR-52 with actual balances at December 31, 2008.

CA-IR-382

Ref: HEI SEC Form 10-K for 2008, page 53 (Salary Freeze).

According to the HEI Form 10-K, "Base salaries for the HECO named executive officers, excluding selective salary adjustments for executives to make up for the elimination of the car and gas allowance and for other special circumstances, will be frozen in 2009." Please provide the following information:

- a. A complete explanation of the reasons for the salary freeze.
- b. Copies of all studies, reports, analyses, workpapers and other documents prepared by or for HECO to evaluate the

salary freeze and each "selective salary adjustment" made in connection with same.

- c. Provide a comparison of test year 2009 salaries per executive, as proposed by the Company, in comparison to the "frozen" salary levels now effective.
- d. Describe and quantify each other (beyond executive management) salary or benefit change that has been implemented in 2009 that is significantly different than assumed wage and benefit levels in the Company's prefiled evidence.
- e. Provide a calculation of the ratemaking adjustments that would be required to fully reflect the executive salary freeze and each other changes (per your response to part d) within the test year revenue requirement.

CA-IR-383

Ref: HEI 2008 SEC Form 10-K, page 53 (Executive Perquisites).

According to the HEI Form 10-K, "Company-paid executive physicals and car and gas allowances for HECO executives have been eliminated in keeping with HEI's philosophy to reduce nonperformance perquisites, effective January 1 and May 1, 2009, respectively." Please provide:

- a. Actual 2008 expenses recorded by HECO for perquisites of the type being eliminated, and

- b. A detailed calculation of the ratemaking adjustments that would be required to remove the estimated costs of executive perquisites from the asserted test year revenue requirement.

CA-IR-384

Ref: HECO Response to CA-IR-27; Docket No. 2008-0274, HECO Decoupling Proposal 1/31/2009, Attachment 7A (Long Term Capital Budget).

Please provide the following information:

- a. Complete copies of the most detailed available financial model output, statements of assumptions, reports, workpapers, analyses, and other supporting calculations associated with and supportive of the amounts set forth in Confidential Attachment 7A in Docket No. 2008-0274.
- b. Does HECO utilize any corporate financial projection models for the purpose of developing financial projections such as Attachment 7A?
- c. If your response to part (b) is affirmative, please provide a complete copy of the most detailed available model output associated with the most current iteration of the model that contains estimates of future HECO financial performance.

Ref: HECO Response to CA-IR-27 (2009 Operating Budget).

According to the response, "HECO does not prepare a long term operating budget. HECO has prepared an operating budget for 2008 and 2009 which is reflected in HECO-WP-101(A) through HECO-WP-101(I)." Please provide the following information:

- a. State when the referenced, "operating budget for 2008 and 2009 which is reflected in HECO-WP-101(A) through HECO-WP-101(I)" was completed by HECO.
- b. Explain whether any updated iteration of the 2009 operating budget has been prepared by HECO.
- c. Provide a complete copy of the most recent available 2009 operating budget for HECO, in the most detailed form it exists.
- d. State the general assumptions used in preparing the Company's updated 2009 operating budget and provide complete copies of the documentation associated with such assumptions.
- e. Provide an electronic file containing a breakdown of the Company's updated 2009 operating budget in a form comparable to HECO-WP-101(A) through HECO-WP-101(I).

CA-IR-386

Ref: HECO Response to CA-IR-272 (Better Place Collaboration).

Please provide a complete copy of the "collaboration agreement" between HECO and BPH, as well as the Company's best estimate of anticipated revenues, expenses, investment and operational impacts in each of the years 2009, 2010 and 2011. Which, if any, of the amounts in your response are expected to be recorded in utility operating income or rate base included accounts?

CA-IR-387

What unit prices for motor vehicle fuel (gasoline and diesel) were included in the Company's test year ratemaking expense assumptions and how would such amounts be impacted if current actual motor fuel pricing were substituted for the test year assumed pricing? Provide calculations supportive of the approximate ratemaking adjustment that would be required.

CA-IR-388

Ref: Lifeline Rates.

- a. Please explain the Company's efforts to date to develop proposals for implementation of "Lifeline Rates," as contemplated at paragraph 20 of the "Energy Agreement Among the State of Hawaii, Division of Consumer Advocacy of the Department of Commerce and Consumer Affairs, and the Hawaiian Electric Companies." Provide complete copies of all studies, reports, analyses, projections, workpapers,

proposed tariffs and other information associated with such efforts.

- b. Please discuss whether the Company intends to seek recovery of the costs incurred to develop and implement Lifeline rates through a separate surcharge or some other cost recovery mechanism. If so, please identify any necessary adjustments to the test year to remove those costs from the test year.

Witness T-1 Mr. Alm.

CA-IR-389

Ref: HECO Response to CA-IR-275 (Sales Forecast Update).

According to Mr. Alm's T-1 Update at page 4, "The Company has taken other steps to minimize the impact of its rate case updates. First, in connection with its proposal to establish a revenue balancing account to be effective upon the issuance of the interim decision and order in this rate case, the Company prefers not to revise its 2009 test year estimates according to the reduction to its sales forecast." In its response to CA-IR-275, HECO notes that, "These impacts would also drive changes to working cash, taxes and uncollectibles." Please respond to the following:

- a. What is the approximate incremental impact of the Company's preference to "not revise" its 2009 test year sales

forecast on each of the following elements of the test year revenue requirement:

1. Uncollectibles.
 2. Fuel inventory.
 3. Working Cash.
- b. Explain whether the Company believes that its uncollectibles, fuel inventory and working cash would be more accurately quantified for ratemaking purposes using the test year sales forecast included in its Direct Testimony versus the revised lower sales forecast included in its Update.
- c. Explain whether the Company's proposal to "not revise" the sales forecast would imply higher Revenue Balancing Account ("RBA") accruals and carrying charges to be paid by ratepayers in the future, as a known and certain result of not revising for known declines in test year kwh sales.
- d. Aside from mitigation of the size of the apparent immediate rate increase, please identify and explain any other benefits believed by Mr. Alm to result from not revising the sales forecast for the test year. For each additional benefit identified, please quantify the benefit and include copies of the supporting workpapers used to develop the Company's response.

Witness T-7 Mr. Giovanni.

CA-IR-390

Ref: HECO Response to CA-IR-208, Attachment 1, page 4 (CT-1 - Facilities Repair Expenses).

Please provide the following additional information regarding:

- a. Identify each known "modifications to the facilities" that will be needed after the CIP CT-1 service date of July 31, 2009.
- b. For each listed "modification" in your response to part a, please explain why the need to relocate or change equipment was not included within the initial design of the facility.
- c. Provide a breakdown of the post-in service "actual expenditures for similar purposes following the service date of the Waiau Fuel Pipeline" that is referenced in your response.
- d. Explain why the listed modifications to CT-1 would not be capitalized as part of the installed cost of the facility, rather than being expensed.

CA-IR-391

Ref: HECO Response to CA-IR-207, Attachment 1 (CIP CT-1 Operating Expenses).

For each of the following line items, please provide a detailed price times quantity calculation, proving the reasonableness of the projected expense amount, along with contract/invoice

documentation and all available support for the assumptions employed in your calculations:

- a. Reverse Osmosis (RO) Water \$90,000 – provide consumption calculations and water supply contract support.
- b. City Water \$3,000.
- c. Telephones, Cell, pagers \$5,400.
- d. Chemicals \$105,000 – for each type of chemical, provide support for quantities and prices, including studies of “similar facilities performing similar duty.”

CA-IR-392

Ref: HECO Response to CA-IR-312, Attachment 5 (Production Maintenance Expense).

- a. Please explain and itemize costs for the primary projects that contributed to the \$11.2 million in “Cycling Unit Overhauls” in 2008, a cost level much higher than all prior years and the proposed test year.
- b. Provide a copy of the actual outage schedule for historical year 2008, indicating which cycling unit outages contributed to the extraordinary costs described in your response to part (a).
- c. Provide an itemized listing of the “Other Project” activities that make up the \$4,062,063 of actual spending in 2008.

- d. For each item listed in your response to part (c), please identify the date when the project was first included in the Company's prioritized station maintenance listing.
- e. Provide an itemized listing of the "Other Project" forecasted activities that make up the \$5,249,588 for the test year.
- f. For each item listed in your response to part (e), please identify the date when the project was first included in the Company's prioritized station maintenance listing.

CA-IR-393

Ref: HECO Response to CA-IR-310, Attachment 1 (Raw Material Price Indexes).

Please provide the following information:

- a. Describe whether HECO personnel, in preparing rate case non-labor forecasts, considered the price trends indicated in the Direct Testimony version of HECO-745 in estimating test year anticipated expense levels.
- b. If your response to part (a) is negative, please explain why the raw materials price index information was deemed relevant for inclusion as an Exhibit in the rate case.
- c. If your response to part (a) is affirmative, please provide a detailed itemization of the further adjustments to test year expenses that would be required at this time to recognize the generally lower price trends extant in late 2008 in connection with the current economic recession.

Witness T-9 Mr. Yamamoto.

CA-IR-394

Ref: HECO-907 (CIS Expenses).

Please provide the following information regarding the projected test year Customer Information Service ("CIS") expenses projected for the test year on this Exhibit:

- a. A detailed monthly breakdown of each line item on HECO-907, supporting the amounts initially included in the Company's Direct Testimony filing.
- b. An **updated** detailed monthly breakdown for each line item on HECO-907, supporting the amounts currently expected to be expended in each month of 2009, based upon the current status and expectations regarding completion of the CIS system.
- c. Explain each assumption that was revised in comparing HECO-907 in the prefiled case to your response to part (b) of this information request.
- d. Provide complete copies of all documents supportive of your revised assumptions set forth in the response to part (c) of this information request.

CA-IR-395

Ref: HECO-908 (CIS Project and Post Go-Live Expenses).

Please provide the following information regarding the projected test year "Project and Non-project" expenses projected for the test year on this Exhibit:

- a. A detailed monthly breakdown of each line item on HECO-908, supporting the amounts initially included in the Company's Direct Testimony filing.
- b. An **updated** detailed monthly breakdown for each line item on HECO-908, supporting the amounts currently expected to be expended in each month of 2009, based upon the current status and expectations regarding completion of the CIS system.
- c. Explain each assumption that was revised in comparing HECO-908 in the prefiled case to your response to part (b) *of this information request*.
- d. Provide complete copies of all documents supportive of your revised assumptions set forth in the response to part (c) of this information request.

CA-IR-396

Ref: HECO T-9 Update, page 2, (Temporary Meter Readers).

According to the T-9 update narrative, "Four of the additional temporary meter readers are needed to support the operations by performing the duties of these regular employees after the go-live

date and during the transition period in which other parts of the Company become more accustomed to the new CIS system...The two remaining temporary meter readers will replace regular meter readers who will supplement HECO's current senior field investigator staff in addressing an increase in bill inquiries ("BI")."

Please provide the following additional information:

- a. Copies of supporting studies, calculations, workpapers, projections and other reports associated with the decision to hire these additional contract personnel.
- b. A monthly breakdown of the revised test year proposed expenses for all temporary meter readers, indicating the hire and release dates for the eleven temporary meter readers in Direct Testimony (T-9, page 10) and each of the six added positions.
- c. Updates to the response to part (b), as necessary to fully reflect the Company's current expectations regarding completion and go-live of the CIS system.
- d. Copies of monthly 2009 invoices and other indicia of hiring and paying the temporary meter reader personnel.
- e. Explain why the needs for staffing after go-live and during transition of the CIS have changed, relative to previous plans that were reflected in the Company's Direct Testimony.

- f. Describe HECO's plans and expected timing (by month/year) for returning to more normal staffing levels for temporary and permanent meter reading personnel after completion of the CIS transition period.

CA-IR-397

Ref: HECO-WP-906; Response to CA-IR-315, pages 2.3; T-9 Update, page 2 (Added Meter Readers).

One rationale for adding two of the temporary meter readers is to support "...an increase in bill inquiries....due to increased fuel oil costs." However, in response to CA-IR-315, the Company noted, "...a shift in work focus ...to field collections." Please provide the following:

- a. Explain and reconcile the CA-IR-315, Table 3 "Collection Orders" statistics to the much lower "# of transactions" used in HECO-WP-906 to estimate Field Collection Charge revenues.
- b. Update the monthly statistics set forth on page 2 of HECO-WP-906 to include all months of 2008.
- c. State whether any update of the # of transactions is used in HECO-WP-906 is viewed as appropriate by HECO and explain the basis for such opinion.

CA-IR-398

Ref: HECO Response to CA-IR-150, Attachment 1 (IT Expenses for CIS).

For each line item on page 1 of Attachment 1, please provide a detailed explanation and quantification of how test year PEI allocated annual charges in total (and to HECO) are expected to change as a result of termination of ACCESS and go-live of the new CIS system. State all assumptions and provide workpapers supporting your response.

CA-IR-399

Ref: HECO T-9, page 18 (PEACE Breach of Contract).

According to Mr. Yamamoto, "PEACE was informed that HECO was not terminating the contract and that HECO desired to see the project completed successfully with PEACE." Please describe each of the studies, analyses, projections and other efforts undertaken by or for HECO to support the decision to not terminate the contract with PEACE and provide complete copies of all reports, analyses, workpapers, projections and other documents associated with such efforts.

CA-IR-400

Ref: HECO T-9, page 20 (CIS Deferred Cost Amortization).

According to HECO T-9 at page 20, "The amortization amount that is reflected in non-labor expenses of the test year is \$977,000 as reflected in HECO-WP-908 and HECO-1117." Please provide the following information:

- a. The most current available estimate of cumulative and estimated CIS cost deferrals by month and by type of cost, from inception of the project to currently estimated go-live date.
- b. Revised calculations of the monthly amortization, based upon your response to part (a), above.
- c. Describe how HECO proposes to treat the amounts arising from its claims against PEACE for ratemaking purposes.
- d. Provide calculations supporting each of the further adjustments to test year expenses and rate base that are proposed by HECO in connection with the PEACE breach of contract obligations that is discussed by Mr. Yamamoto at T-9, page 18.

Witness T-10 Mr. Hee.

CA-IR-401

Ref: HECO Response to CA-IR-335 (Energy Efficiency Advertising).

According to the response, "HECO has not deemed it necessary or prudent to expend funds to conduct any studies" in connection with the whether the Company is a recognized brand name and respected as a source of energy information. Please respond to the following:

- a. Identify and provide copies of all information relied upon by HECO to determine that brand and energy efficiency

advertising is needed in order to reinforce or expand customer awareness of HECO and its reputation as an energy information supplier.

- b. Explain how HECO determines the amounts of advertising that is needed and what message(s) should be included in such advertising.
- c. Provide copies of all documents associated with or supportive of your response to part (b).
- d. Does HECO possess any information regarding the effectiveness of its energy efficiency advertising?
- e. If your response to part (d) is affirmative, please provide complete copies of all documents relevant to the issue of advertising effectiveness.

CA-IR-402

Ref: HECO Response to CA-IR-334(a), Attachment 1, page 10 (PUC Denial of Continued RCEA Program Funding).

At page 9 of its Decision and Order in Docket No. 2008-0341, the Commission stated, "Upon review, the commission denies HECO's request to continue its RCEA Program after 2008. The RCEA is a pilot program in part due to the anticipated transition of the HECO Companies' DSM programs to the PBF Administrator. The PBF Administrator will be in place during much of 2009, and the commission therefore declines to continue HECO's RCEA Program." Please respond to the following:

- a. Explain whether HECO believes the Commission intended, without saying so, to include funding for energy efficiency advertising within HECO's pending rate case when RCEA program funding was denied.
- b. Provide copies of all documents associated with or supportive of your response to part (a) of this information request.
- c. Explain how rate case funding of energy efficiency advertising would be compatible with any future RCEA-like programs that may be proposed and approved for implementation by the PBF Administrator. If HECO is already involved, might the flexibility for PBF involvement in energy efficiency advertising be constrained?
- d. Explain how HECO's proposed rate case funding for energy efficiency advertising is consistent with footnote 13 which states, "The commission notes that monies which would have gone to HECO for the RCEA Program for 2009 may be utilized by some similar program proposed by the third party administrator."

CA-IR-403

Ref: HECO Response to CA-IR-336, Attachment 2, page 16 (Accounting for IRP Surcharge).

Please provide a complete copy of the "accounting of the IRP Surcharge for 2008 and 2009" that was required in Ordering

paragraph 10 and explain and quantify any changes required to the Company's asserted IRP expenses in the test year as a result of changes in IRP/DSM regulation or because of changes associated with the Clean Energy Initiative Agreement.

CA-IR-404

Ref: HECO T-10 Rate Case Update, page 6 (Pricing Initiatives Consulting Costs).

At page 6 of his update, Mr. Hee states, "HECO has hired a consultant to help with development and testing of various decoupling/attrition mechanisms...Consultants for other pricing initiatives, such as lifeline rates and mandatory time-of-use rates, will also be needed." Please provide the following information:

- a. Provide the most detailed available breakdown of projected 2009 consulting fees by vendor and activity (decoupling, lifeline, etc.).
- b. Provide copies of consulting proposals and contracts for activities other than those underway by PEG (decoupling).
- c. Provide an itemization of actual consulting invoiced charges in the described areas, to date in 2009.
- d. Explain HECO's planned timing (month/year) of consultant hiring, PUC application and estimated implementation for lifeline rates.

- e. Explain HECO's planned timing (month/year) of consultant hiring, PUC application and estimated implementation for mandatory time-of-use rates.

CA-IR-405

Ref: HECO T-10, pages 19-21 (DSM "Base" Staffing/Expenses).

Mr. Hee describes the distinction between "base" and "Incremental" DSM costs in his testimony and, at page 19, describes several changes that are proposed to attribute additional costs into the "base" category prospectively. Please respond to the following:

- a. Provide a comparative "Position Matrix" in the form of HECO-1016 for each of the past four years 2005, 2006, 2007 and 2008 and for the test year (after T-10 updates), illustrating "base" and "incremental" staffing levels in each year.
- b. Explain the changes that have occurred or that are proposed in the data responsive to part (a).
- c. Provide a comparison of the "base" versus "incremental" labor and non-labor DSM expenses incurred by HECO in each of the past four years 2005 through 2008, and for the test year (after T-10 updates).
- d. Explain the primary causes of any individually material changes that have occurred or that are proposed in the data responsive to part (c), above.

- e. Provide a description of the location(s) and square footage estimates for the space that was occupied by DSM base personnel and incremental personnel in each of the years 2005, 2006, 2007 and 2008 and for the test year (after T-10 updates).
- f. Explain why office space or office equipment expenses cannot be ratably reduced for the shifting of DSM incremental staffing to third party administration.
- g. Provide complete copies of all reports, studies, analyses, workpapers, projections and other documents relied upon by HECO to estimate its ongoing "base" and load control (RDLC, CIDLC, DPP Pilot) support staffing and expenses for DSM after transition to the new PBF administrator.

CA-IR-406

Ref: HECO T-10, page 23 (HECO PBF Subcontractor Role).

At page 23 of his testimony, Mr. Hee describes HECO's intention to participate as a subcontractor to potential DSM Administrators.

Please provide the following additional information:

- a. Provide a detailed update of the status of this proposal and HECO's present plans.
- b. Provide copies of all documents associated with HECO's efforts to participate with PBF administrators, including without limitation all proposals, correspondence, surveys,

filings with the PUC, and internally prepared studies/analyses.

- c. Provide an itemization of the expected changes in test year proposed labor and non-labor expenses that would be involved in HECO subcontractor participation.
- d. To what extent is the Company's proposed test year "base" DSM staffing expected to be adequate to provide subcontractor services?
- e. Provide an estimate of the specific costs that, "will be recovered through direct billing to the PBF" under HECO's present plans, indicating how HECO proposes to structure any subcontractor arrangement.

CA-IR-407

Ref: HECO-1003 (Customer Service Expense less Act.714/GL Codes).

Please update HECO-1003, indicating actual 2008 expenses in column F and explain each significant test year 2009 expenditure level change relative to 2008 actual spending.

CA-IR-408

Ref: HECO Response to CA-IR-333 (IRP versus CESP Costs).

In its response to part (a), HECO states, "It is uncertain as to when the Commission may issue an order opening a docket to begin the CESP process, but it could occur before the end of 2009." Then, in response to part (c) HECO states, "HECO maintains that the 2009

test year estimate for IRP planning costs is still an appropriate estimate at this time for normalized costs to support the CEST process.” Please respond to the following:

- a. Please provide complete copies of all documents that have been prepared by or for HECO to date in 2009 in connection with the “...focusing on the development of the CESP framework” activities referenced in your response to part (a).
- b. In the absence of “an order opening a docket to begin the CESP process”, what specific knowledge is relied upon by HECO or Mr. Hee to determine that the, “....2009 test year estimate for IRP planning costs is still an appropriate estimate at this time”?
- c. Provide complete copies of all documents associated with your response to part (b) of this information request.
- d. Please provide a detailed listing of the individual activities to be undertaken by HECO in support of CESP planning and provide a detailed description of the scope of work that is planned for each consultant/contractor in connection with the listed activities.
- e. Provide copies of all requests for proposals or other solicitations that have been prepared by or for HECO to secure contractor support for the CESP efforts that are planned to occur in 2009.

**Ref: HECO T-10, page 6, HECO Response to CA-IR-119
(Base vs. Incremental DSM Costs).**

According to Mr. Hee, "In general, for energy efficiency DSM programs, labor costs for HECO employees are considered base, and all other expenses are incremental and recovered through the DSM surcharge." Please provide the following additional information:

- a. Explain each of the metrics tracked by HECO to measure the amount of "base" work that is needed to be performed in each of the following categories of "base" activity, as discussed by Mr. Hee:
 1. RDLC Load Management Program.
 2. CIDLC Load Management Program.
 3. SolarSaver Pilot Program.
 4. "Tracking" of DSM programs (T-10, p.6).
 5. "Evaluation" of DSM programs.
 6. "Advertising" of DSM programs.
 7. "Administrative" costs of DSM programs.
 8. "Miscellaneous" costs of DSM programs.
- b. Provide comparative financial and statistical data for each of the years 2006, 2007, 2008 and projected for 2009 for each of the metrics indicative of "base" activities and work requirements for each of the parts of your response to part (a) of this information request.

Ref: HECO-1014 (Base DSM Expenses).

Please provide the following additional information:

- a. Actual annual base DSM expenses in the same breakdown by program and "DSM-related expenses" categories as shown in the "O&M Expense Budget" column of HECO-1014 for each of the years 2005, 2006, 2007 and 2008.
- b. Explain and provide documentation for all assumptions made and calculations performed to determine the amounts for each line item in the "O&M Expense Budget" column of HECO-1014.
- c. Explain each reason why HECO believes it is appropriate to "Reallocate Base Energy Efficiency Labor" from the program costs being transferred to the PBF administrator into "Administration", rather than simply reducing such costs.
- d. Provide a detailed calculation of the amounts of HECO expenses that are being reduced or eliminated in the test period as a direct result of third party administration of DSM programs.
- e. Provide pinpoint references into the Company's exhibits and workpapers where each of the cost reductions identified in your response to part (d) have been incorporated into the test year revenue requirement.

CA-IR-411

Ref: HECO-1016 (DSM Base/Incremental Employees Matrix).

Please provide the following additional information:

- a. For each of the past five years, provide a comparative summary of the base versus incremental DSM positions and staffing levels maintained by HECO (indicating employees versus contractors in each year) in each year.
- b. Explain the Company's staff adjustment plans for managing the transition to PBF third party administration, indicating what is to be done with each position and incumbent employee/contractor.
- c. Describe how the response to part (b) changes if HECO serves as a subcontractor to the administrator.
- d. Provide copies of all notices, memoranda and other correspondence issued by HECO to employees or contractors since January 1, 2007 to describe staffing plans, employment issues or expected changes arising from third party administration of energy efficiency DSM programs.

CA-IR-412

Ref: HECO T-10, page 26; HECO-1018, 1020 and 1023 (DSM Program Base Expenses).

At page 26, Mr. Hee states, "HECO currently recovers base labor costs associated with that portion of the seven base positions associated with DSM program costs, as shown in HECO-1016... also recovered through base rates are non-labor costs for tracking,

evaluation, advertising, training, and miscellaneous costs associated with HECO's two load management programs, the CIDLC Program and the RDLC Program." Please respond to the following:

- a. Provide historical actual base labor expenses by position that were "associated with DSM program costs" in each of the past years 2005, 2006, 2007 and 2008.
- b. Provide historical actual non-labor DSM base expenses in each of the following categories by year for 2005, 2006, 2007 and 2008:
 1. Tracking.
 2. Evaluation.
 3. Advertising.
 4. Training.
 5. Miscellaneous.
- c. Provide a breakdown of proposed test year amounts shown on HECO-1018, HECO-1020 and HECO-1023 in a format comparable to the historical actual data in your responses to parts (a) and (b).
- d. Explain how the amounts in your responses to parts (a), (b) and (c) are expected to be influenced by completion of the transition to third party PBF administration.

- e. State and explain whether/why HECO objects to reclassification of all of its DSM-related costs as incremental, to facilitate adjustments in such amounts as third party PBF administration is implemented or as changes in the scope of load control measures is adjusted in the future.
- f. Provide copies of all documents associated with or supportive of your response to part (e) of this information request.

CA-IR-413

Ref: HECO T-10, page 37 (CEP Division Activities / Expenses).

At page 37, Mr. Hee lists 5 major activities of the CEP Division.

Please provide the following information:

- a. Historical quarterly staffing of the CEP Division for all available periods of 2005, 2006, 2007, 2008 and 2009, to date.
- b. Explain how the volume of work in each of the five listed activities is expected to change upon transition to third party PBF administration of DSM programs.
- c. Describe HECO's planned staffing changes to the CEP Division upon completion of the transition to third party DSM administration, indicating how such plans would be modified if HECO serves as a subcontractor to the PBF administrator.

Ref: HECO T-10, page 27; HECO-1019 (CIDLC Program Base Expenses).

At page 27, Mr. Hee states, "The primary reasons for the increase in base CIDLC program expenses are the increased efforts needed to achieve the demand reduction goals for the program and implementation of the SBDLC program element of the CIDLC program that was not present in 2007." Please provide the following information:

- a. A further breakdown of each line item in HECO-1019 by month for the 2009 test year.
- b. A comparison of historical actual CIDLC spending in each of the categories shown on HECO-1019 for each year 2005, 2006, 2007 and 2008.
- c. A comparison of actual monthly to date 2009 spending in each of the categories shown on HECO-1019.
- d. Provide the incremental surcharge-recovered amounts for each CIDLC program element in each historical year 2005 through 2008.
- e. Provide the monthly incremental surcharge-recovered amounts for each CIDLC program element in 2009, to date.
- f. Explain the reasons for any significant variations in historical CIDLC base and incremental spending levels.

- g. Provide statistical data used by HECO to track CIDLC activity and transaction levels for each of the years 2005-2008 and 2009 monthly to date.
- h. Provide copies of contracts, invoices and other supporting documentation for each element of 3rd Party SBDLC costs expected to be incurred in 2009.
- i. Describe and quantify the known changes in the scope of CIDLC or activity levels in 2009 that justify modification of the test year projected costs for same.

CA-IR-415

Ref: HECO T-10, page 29; HECO-1020 (RDLC Program Base Expenses).

At page 29, Mr. Hee states, "The increase is due to additional focus on central air-conditioning load control and on increased evaluation and advertising expenses for water heating load control." Please provide the following information:

- a. A further breakdown of each line item in HECO-1020 by month for the 2009 test year.
- b. A comparison of historical actual RDLC spending in each of the categories shown on HECO-1020 for each year 2005, 2006, 2007 and 2008.
- c. A comparison of actual monthly to date 2009 spending in each of the categories shown on HECO-1020.

- d. Provide the incremental surcharge-recovered amounts for each RDLC program element in each historical year 2005 through 2008.
- e. Provide the monthly incremental surcharge-recovered amounts for each RDLC program element in 2009, to date.
- f. Explain the reasons for any significant variations in historical RDLC base and incremental spending levels.
- g. Provide statistical data used by HECO to track RDLC activity and transaction levels for each of the years 2005-2008 and 2009 monthly to date.
- h. Describe and quantify the known changes in the scope of RDLC or activity levels in 2009 that justify modification of the test year projected costs for same.

CA-IR-416

Ref: HECO T-10, pages 52-57; HECO-1003, Line 8; HECO Response to CA-IR-233 (Informational Advertising).

Mr. Hee provides in his Direct Testimony the Company's reasons for proposed increased informational advertising. Please provide the following information:

- a. A monthly breakdown of the amounts shown in the "Media Budget" and "Production Budget" tables at the top of page 56.

- b. A monthly breakdown of actual spending to-date in 2009 in each of the categories listed in the "Media Budget" and "Production Budget" tables at the top of page 56.
- c. Copies of contracts, invoices and other indicia of commitments to spend in each of the categories listed in your response to parts (a) and (b) of this information request.
- d. Provide the annual amounts of HECO spending on RCEA advertising for each of the years shown on HECO-1003.
- e. Provide the amounts of any additional HECO/HEI spending on energy efficiency advertising that was not charged to utility operating expenses for each of the years shown on HECO-1003.
- f. Provide complete copies of all reports, studies, analyses, projections, workpapers, surveys and other documents relied upon by HECO to determine or measure the need for continued spending on energy efficiency awareness advertising of the type proposed in the test year.
- g. Explain HECO's understanding of potential PBF administrator or other third party DSM spending on energy efficiency awareness advertising in the future to promote continuing DSM programs, after completing the transition to third party administration, and provide copies of documents supporting such understanding.

- h. Provide copies of the 2009 advertising copy/scripts/storyboards indicating each of the "messages" that are to be delivered as referenced by Mr. Hee at page 55, lines 14-20.

Witness T-14 Mr. Tamashiro.

CA-IR-417 **Ref: HECO T-14 Update, pages 27-28, and HECO-WP-1405 (Depreciation & Amortization Expense).**

Please provide the following:

- a. Please provide actual depreciable asset amounts at December 31, 2008, in a format comparable to HECO-WP-1405, page 1.
- b. Please provide actual amortizable asset amounts at December 31, 2008, in a format comparable to HECO-WP-1405, page 2.

CA-IR-418 **Ref: HECO T-14 Update, pages 20 and 22 (Additional Amortization Expense).**

The "additional amortization – net unrecovered amortization" shown on HECO-WP-1401 is \$3,297,000 for 2008 and \$1,924,000 for 2009. Please provide the following:

- a. Please identify and describe the specific unrecovered assets to which these amortization amounts relate.

- b. Please explain why the amortization decreases from about \$3.3 million in 2008 to \$1.9 million in 2009 (e.g., the 2009 amount is for a partial year due to the amortization expiring).
- c. Footnote 2 on HECO-WP-1401 refers to a five year amortization approved by the Commission in Decision and Order No. 21331, dated September 3, 2004. Please confirm that the amortization will expire in 2009. If this cannot be confirmed, please explain.

CA-IR-419

Ref: HECO T-14 Update, page 23, and HECO-WP-1402 (CIAC Amortization).

The referenced update shows estimated CIAC receipts and transfers from customer advances of \$12,749,000 and \$19,000, respectively. Please provide the actual amount of CIAC receipts and customer advance transfers for the 2008 vintage.

CA-IR-420

Ref: HECO T-14 Update and response to CA-IR-345 (Rent Update).

Part (a) of CA-IR-345 requested the Company's best estimate of the portion of the 24,307 s.f. of space related to each of the four "needs" identified in the HECO T-14 Update. Please provide the following:

- a. Please provide the Company's best estimate of the portion of the 24,307 s.f. of space related to the "need" caused by additional staffing due to the HCEI initiative. If this information is not available or cannot be estimated, please explain.
- b. Referring to part (a) above, please identify the portion of the estimated leased office space (s.f.) to be dedicated to employees transferred from other departments or work groups to work on projects associated with HCEI initiatives.
- c. Provide floor diagrams showing anticipated use of the new lease space, indicating the number of employees expected to occupy each area dedicated to HCEI initiatives.
- d. To the extent that the employees dedicated to HCEI initiatives identified in parts (b) and (c) of this information request are being relocated from existing owned or leased space, please provide the following:
 - 1. The physical location the employees will be moved from.
 - 2. The square feet of leased space being vacated as a result of the transfers.
 - 3. The expected use of the vacated space.

Witness T-16 Mr. Okada.

CA-IR-421

Ref: HECO T-16, page 25 (Normalization of State ITC).

At page 25, Mr. Okada states, "Because there are no laws or regulations that require the sharing of the State ITC benefits between ratepayers and shareholders, the Company passes all of the benefits of the State ITC to the ratepayers." Please respond to the following:

- a. State whether Mr. Okada or HECO believe that deferral and amortization of State ITC (rather than flow-through accounting) is required by any PUC Order or other regulatory authority and, if so, provide reference to such authority.
- b. State whether Mr. Okada or HECO believe that deferral and amortization of State ITC (rather than flow-through accounting) is required by Generally Accepted Accounting Principles ("GAAP") or other accounting authority and, if so, provide reference to such authority.
- c. Explain the reasons (other than past practice) why flow-through accounting for State ITC is believed to be inappropriate.

CA-IR-422

Ref: HECO Response to CA-IR-363, Confidential Attachment 1 (Form 4797 Gain on Sale).

Please provide a detailed description of each of the properties listed in Part III of this Form, indicating whether any of the properties were previously utility plant assets and how the properties align with the gain on sale information proposed for ratemaking purposes in HECO-1120. What additional gain on sale amortization and rate base recognition (if any) is appropriate for these transactions?

CA-IR-423

Ref: HECO Responses to CA-IR-360 and CA-IR-363, Confidential Attachment 1 (Form 6765 Credit for Increasing Research).

Please provide the following information:

- a. Explain how the credit shown on Form 6765 for 2007 is included in the HEI consolidated return, indicating the tax savings achieved on the consolidated return.
- b. Describe how this tax return treatment requires the test year credit, as referenced in CA-IR-360 to be reduced to an amount, "...less the federal tax rate of 35%" or if such reduction is to recognize treatment elsewhere in the tax return as a deductible expense.
- c. Provide the annual R&D credit amounts anticipated for tax year 2008.

- d. Explain whether normalization (deferral and amortization) or flow-through treatment of the R&D credits is utilized by HECO for accounting purposes.
- e. Explain whether normalization (deferral and amortization) or flow-through treatment of the R&D credits should be utilized for ratemaking purposes.
- f. Provide citation to any GAAP, IRC, FERC, NARUC or other authority relied upon in your responses to parts (d) and (e) of this information request.

CA-IR-424

Ref: HECO Response to CA-IR-363, Confidential Attachment 1, page 39 (Long-Term Capital Gains/Losses).

Please provide a detailed description of each of the properties listed in support of Schedule D, Line 6, indicating whether any of the properties were previously utility plant assets and how the properties align with the gain on sale information proposed for ratemaking purposes in HECO-1120. What additional gain on sale amortization and rate base recognition (if any) is appropriate for these transactions?

CA-IR-425

Ref: HECO Response to CA-IR-364 (Acct. 282 Deferred Taxes).

Please provide the following additional information:

- a. Please explain the primary reasons for the differences between State versus Federal depreciation deductions in

years subsequent to 2000 (see pages 8 versus 12 in the Depreciation column).

- b. Provide citations to the tax code provisions allowing any bonus depreciation deductions in each year and explain the status of any such bonus depreciation for tax year 2009.
- c. Please explain the derivation of the 32.8947% tax rate on page 2, line 6, indicating why it is used prior to determination of the Federal Deferral at 35%.
- d. Explain the tax deduction and deferred income tax treatment of the RO Pipeline, which are apparently calculated outside of the Power Tax calculations.
- e. Describe the various listed adjustments to Power Tax on page 4, indicating whether/when each such adjustment has been recorded by HECO.
- f. Provide a calculation supporting the "Book Depreciation on Tax Basis" values on page 2.

CA-IR-426

Ref: HECO T-16 Update, Attachment 4, pages 6-9 (Account 283 Deferred Tax Balances).

For each of the following line item subaccounts, please explain the cause of each timing difference, provide all assumptions and input values and the related calculations supporting the Company's estimated 12/31/2008 and 12/31/2009 Federal and State Deferred Income Taxes:

- a. 28310 State ITC
- b. 28331 CIAC
- c. 28332 Customer Advances
- d. 28333 Capitalized Interest
- e. 28411 CWIP Debt
- f. 28414 Reg liab Federal ITC
- g. 28419 Reg Liab Excess 283
- h. 28435 Differential
- i. 28442 Overhaul
- j. 28516 Honolulu Harbor Reserve
- k. 28526 Emission Fees
- l. 28546 Repair Allowance
- m. 28548 Capitalized Interest (D&T)
- n. 28566 Section 481(a) adjustment CIAC
- o. 28570 Pension Tracker
- p. 28572 OPEB Tracker

Witness T-17 Ms. Nagata.

CA-IR-427

Ref: HECO-WP-1708 (2009 Inflation Rate).

In direct testimony, HECO T-17 (pages 22-23) discusses the use of a general inflation factor to estimate 2009 non-labor O&M costs when specific cost indices were not available. The Company used a 2009 general inflation factor of 2.5% and cites to CPI inflation

rates supported by consensus estimates published by the Blue Chip Economic Indicators in January 2008 (2.3%) and May 2008 (2.5%). Please provide the following:

- a. Please provide the most recent consensus estimate published by the Blue Chip Economic Indicators comparable to HECO-WP-1708.
- b. Please compile or provide the Company's best estimate of the non-fuel, non-labor O&M expenses forecast for 2009, which were based on application of the 2.5% general inflation factor.
- c. Referring to part (b) above, please provide supporting documents in spreadsheet file format.

CA-IR-428

Ref: HECO T-17 Update, pages 5-17, HECO T-18 Update, page 10, and revised response to CA-IR-271 (2008 Plant Balances).

According to the revised response to CA-IR-271, the plant in service balance at December 31, 2008, was about \$2,598 million. Page 10 of the HECO T-18 Update (HECO-1802) shows an estimated balance for plant in service of \$2,616 million at December 31, 2008 (excluding CIP1). Please provide the following regarding this decrease of about \$18 million:

- a. Is this difference primarily due to: (1) projects expected to be completed in 2008 that were delayed to 2009; (2) projects

cancelled or indefinitely deferred; (3) projects completed at a cost below the prior estimate; and/or (4) projects expected to be completed in 2009 that were advanced into 2008? Please explain.

- b. Referring to the response to part (a) above, please identify the projects over \$500,000 that were deferred, cancelled or advanced, by type of change.
- c. Referring to the response to parts (a) and (b) above, please explain the net effect, if any, that the identified changes in project completion or cost will have on the 2009 plant addition forecast included in the HECO T-17 Update.

Witness T-18 Mr. Doi.

CA-IR-429

Ref: HECO T-18 Update, page 13, and Revised Response to CA-IR-271 (CIAC).

The referenced Update (page 13) to HECO-1805 shows a revised December 2008 CIAC balance estimate of \$180,184,000. The 2008 trial balance supplied in the revised response to CA-IR-271 shows actual CIAC at year-end 2008 of \$178,757,254. Please confirm that this is the amount that would have been set forth on Updated HECO-1805 if the actual 2008 year-end balance had been used in lieu of the update estimate. If this cannot be confirmed, please explain and provide a copy of supporting documentation.

Ref: HECO T-18 Update, page 10, and Revised Response to CA-IR-271 (Accumulated Depreciation).

Referring to updated HECO-1802, the recorded accumulated depreciation balance of \$1,174,518,000 at 12/31/07 is comprised of three components "Accum. Depreciation, Removal Reg. Liability, and Acc. Retirement Oblig." This amount is the sum of three input amounts (\$995,190,000, \$179,249,000 and \$79,000). Please provide the following:

- a. The December 31, 2008 trial balance supplied in the revised response to CA-IR-271 does not show actual year-end balances for each of these items. Please provide comparable amounts at December 31, 2008.
- b. The revised response to CA-IR-271 also shows a credit balance of \$9,217,013 at December 31, 2008 in Account 111, Accumulated Amortization of Utility Property. Please provide the following:
 1. Identify and describe the specific utility property being amortized.
 2. Confirm that the Company has included the related utility assets in rate base. If this cannot be confirmed, please explain.
 3. Identify the NARUC plant accounts in which the utility property is recorded.

- c. Is this accumulated amortization related to the amortization accrual set forth on HECO T-14 Update, page 28, also identified as HECO-WP-1405? Please explain
- d. Referring to subpart (b) above, please explain where and how the accumulated amortization credit balance (e.g., forecast estimate of the \$9,217,013 actual balance at 12/31/08) was recognized in HECO's rate base Update to HECO-1801 and/or HECO-1802. If not, please explain why such reserve balance was excluded from rate base.

CA-IR-431

Ref: HECO-1806, HECO-WP-1806 and response to DOD-IR-81 (Cash Working Capital).

The referenced response supports the inclusion of certain non-cash amortizations in the Company's working cash calculation by pointing to an agreement among the Parties in the Stipulated Settlement Letter ("Settlement Letter") filed September 5, 2007 in Docket No. 2006-0386 (HECO's 2007 rate case test year). Please provide the following:

- a. Should the Company's reference to this Settlement Letter (and the Commission's Interim Decision and Order No. 23749) be interpreted as a limitation or restriction on the signatory Parties to the treatment they may chose to recommend on similar non-cash amortizations in the current rate case? Please explain.

- b. Please provide an estimate of the Company's proposed inclusion of the identified amortizations on the amount of cash working capital HECO has proposed to include in rate base in the current rate case, showing all calculations.

CA-IR-432

Ref: HECO-1806 and Response to DOD-IR-81 (Cash Working Capital).

The referenced response refers to the inclusion of certain non-cash amortizations in the Company's working cash calculation by pointing to an agreement among the Parties in the Stipulated Settlement Letter filed September 5, 2007 in Docket No. 2006-0386 (HECO's 2007 rate case test year). Referring to this Settlement Letter, HECO T-17 Attachment 1 is identified as representing the "Final Settlement." Please provide the following:

- a. Please confirm that the Attachment 1 referenced above has the effect of excluding non-cash items (i.e., pension expense, system development cost amortization, regulatory commission expense, Waiau water well amortization and Kahe Unit 7 amortization) from the calculation of the 34 day O&M non-labor payment lag. If this cannot be confirmed, please explain.
- b. Please confirm that many of the revenue and expense lag dates appearing on HECO-1806 in the current rate case

were also used in the Company's 2007 rate case test year.

If this cannot be confirmed, please explain.

- c. If the response to part (a) above represents that the non-cash items were included for purposes of HECO T-17 Attachment 1 to the Settlement Letter, please reconcile the 34 day O&M non-labor payment lag with the 30 day lag set forth on HECO-WP-1806, page 32, of the current case.
- d. Referring to parts (a) through (c) above, please explain why the Company chose to include non-cash items in the calculation of the O&M non-labor payment lag in the current case when those same non-cash items were excluded for purposes of the Settlement Letter in Docket No. 2006-0386.

CA-IR-433

Ref: HECO-WP-1806, page 32 (Cash Working Capital).

The referenced workpaper shows the development of the O&M Non-Labor payment lag included in the Company's original filing.

Please provide the following:

- a. Please confirm that HECO did not make a pension funding contribution in 2008 and does not expect to make a funding contribution in 2009. If this cannot be confirmed, please *explain and provide the actual and expected dates of each such payment.*

- b. Please confirm that HECO did make OPEB quarterly funding payments on the dates in 2008 as set forth on HECO-WP-1806, page 33. If this cannot be confirmed, please explain and provide the actual date of each payment in 2008.

CA-IR-434

Ref: HECO-WP-1806, page 35 (Cash Working Capital).

The referenced workpaper shows the calculation of the composite EPRI dues payment lag. Please provide the following:

- a. Was the payment schedule for EPRI dues materially revised in 2008 or is the 2007 payment schedule reasonably representative of the 2008 schedule? Please explain.
- b. Please provide a copy of the EPRI invoices for either 2007 or 2008, whichever are more readily available.
- c. If not clearly set forth in response to part (b) above, please provide the date each quarterly EPRI payment was due.
- d. Please explain why HECO issues checks in payment of the quarterly EPRI dues instead of wire transfers.

CA-IR-435

Ref: HECO-WP-1806, pages 44-46 (Cash Working Capital).

Please provide the following with regard to the calculation of Revenue Tax payment lags:

- a. When computing the amount of Public Service Company Tax due (HRS Section 239), does the financial data relied upon by HECO reflect revenues on an "as billed," "as collected" or "as accrued" basis? Please explain.
- b. HRS Section 240-1 bases the calculation of franchise taxes due on "gross receipts" during the preceding calendar year. When reporting and paying the amount of franchise taxes due, does the Company report revenues on an "as billed," "as collected" or "as accrued" basis? Please explain.
- c. When completing the Commission's bill collection and computation form for the PUC fee, does HECO report revenues on an "as billed," "as collected" or "as accrued" basis? Please explain.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing **DIVISION OF CONSUMER ADVOCACY'S NINTH SUBMISSION OF INFORMATION REQUESTS** was duly served upon the following parties, by personal service, hand delivery, and/or U.S. mail, postage prepaid, and properly addressed pursuant to HAR § 6-61-21(d).

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